



"Ensuring Investor Protection"

SECURITIES AND EXCHANGE COMMISSION



"Ensuring Investor Protection"

CIRCULAR NUMBER: SEC/CIR/003/2015

NOTICE TO ALL CHIEF FINANCIAL OFFICERS AND AUDITORS OF LISTED COMPANIES AND COMPANIES LICENSED BY THE SECURITIES AND EXCHANGE COMMISSION

The Securities and Exchange Commission (SEC) has taken note of the attached Notice issued by the Institute of Chartered Accountants (Ghana) in the Daily Graphic of Thursday 19th February 2015 on the signing of Audit Reports on Financial Statements and finds it not in line with SEC's Notice issued on 13th February 2015 on the same matter.

The SEC wishes to reiterate that with immediate effect it will not accept any financial statement with an auditor's report issued by an audit firm NOT signed in the name of the partner in charge of the audit on behalf of the audit firm.

All Chief Financial Officers and Auditors of listed companies and companies licensed by the SEC are advised to ensure that auditor's reports on their Financial Statements are signed in the name of the partner in charge of the audit on behalf of the audit firm in conformity with the SEC Notice.

SIGNED
DR. ADU A. ANTWI
DIRECTOR-GENERAL

DATED 19TH FEBRUARY 2015